

29TH JUDICIAL DISTRICT COURT *Wayne*

AUDIT REPORT

JULY 1, 2003 - JUNE 30, 2004

POST, SMYTHE, LUTZ & ZIEL LLP
Certified Public Accountants

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name 29th JUDICIAL DISTRICT COURT	County WAYNE
Audit Date JUNE 30, 2004	Opinion Date OCTOBER 21, 2004	Date Accountant Report Submitted to State: DECEMBER 31, 2004	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the Uniform Accounting and Budgeting Act for Financial Statements for Counties and Local Units of Government in Michigan by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☒ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☒ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☒ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☒ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☒ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☒ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☒ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☒ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☒ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	X		
Reports on individual federal financial assistance programs (program audits).			X
Single Audit Reports (ASLGR).			X

Certified Public Accountant (Firm Name) POST, SMYTHE, LUTZ & ZIEL LLP, CERTIFIED PUBLIC ACCOUNTANTS			
Street Address 35110 E. MICHIGAN AVENUE		City WAYNE	State MI
Accountant Signature RONALD H. TRASKOS, C.P.A.		ZIP 48184	Date

29TH JUDICIAL DISTRICT COURT

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POST, SMYTHE, LUTZ & ZIEL LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

October 21, 2004

29th Judicial District Court
34808 Sims Ave.
Wayne, MI 48184

We have audited the accompanying financial statements of 29th District Court, Michigan, as of and for the year ended June 30, 2004, as listed in the table of contents. These financial statements are the responsibility of 29th District Court, Michigan, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, 29th District Court, Michigan, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of 29th District Court, Michigan, as of June 30, 2004, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

This report is intended solely for the information and use of management and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Post, Smythe, Lutz & Ziel LLP

POST, SMYTHE, LUTZ & ZIEL LLP
Wayne, Michigan

29TH JUDICIAL DISTRICT COURT
COMPARATIVE STATEMENT OF FINANCIAL POSITION
JUNE 30, 2004 AND 2003

June 30,
2004

June 30,
2003

ASSETS

Assets:

Cash in Bank

\$ 117,197

\$ 106,246

LIABILITIES

Liabilities:

Due to City of Wayne

\$ 48,909

\$ 52,800

Due to State of Michigan

21,943

19,863

Due to Wayne County

4,823

6,007

Appearance Bonds Outstanding

34,760

27,119

Service Fees

--

145

Agency Collections

6,762

312

Total Liabilities

\$ 117,197

\$ 106,246

The accompanying notes are an integral part of this statement.

29TH JUDICIAL DISTRICT COURT
COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED JUNE 30, 2004 AND 2003

	June 30, 2004	June 30, 2003
Receipts:		
Criminal:		
Criminal Cases and Penal Costs	\$ 430,719	\$ 509,795
Judgment Fees	228,367	272,274
Appearance Bonds:		
Posted and Forwarded	335,455	394,088
Forfeited	22,275	26,267
Probation Costs	53,618	56,650
Miscellaneous	52,704	46,006
	<u>1,123,138</u>	<u>1,305,080</u>
Civil:		
Agency Collections	93,011	69,802
Service Fee Deposits	34,078	36,341
Filing Fees	50,348	75,994
Garnishment Fees	26,430	22,560
Community Dispute Resolution	1,349	4,718
Miscellaneous	63,397	6,826
	<u>268,613</u>	<u>216,241</u>
Total Receipts	<u>1,391,751</u>	<u>1,521,321</u>
Disbursements:		
City of Wayne	621,382	670,484
Appearance Bonds	327,814	411,661
State of Michigan	240,786	221,774
Wayne County	61,200	95,790
Agency Disbursements	87,658	69,802
Service Fee Deposits	34,203	36,196
Restitution	7,757	13,971
Total Disbursements	<u>1,380,800</u>	<u>1,519,678</u>
Excess of Receipts Over Disbursements (Note 1)	10,951	1,643
Cash Balance, Beginning of Year	<u>106,246</u>	<u>104,603</u>
Cash Balance, End of Year	<u>\$ 117,197</u>	<u>\$ 106,246</u>

The accompanying notes are an integral part of this statement.

29TH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004

1. Significant Accounting Policies

A. Nature of Activities

The statement of receipts and disbursements is not inclusive of all operating costs of the Court, it represents disbursements made directly by the Court. The court collects various charges on behalf of other entities; i.e., City of Wayne, Wayne County, and the State of Michigan, in an agency capacity and disburses those collections. For the audit period, disbursements exclude items directly expended by the City of Wayne as part of its budget including wages, employees benefits, capital outlay, and operation and maintenance expenses of the Court building.

B. Basis of Accounting

The statement of financial position and statement of receipts and disbursements are presented on pages 2 and 3 of the report on the cash basis. The financial statements, although prepared on a cash basis, do not differ materially from statements that would have resulted from the accrual method of accounting.

C. Cash

Cash represents amounts held in demand deposit and fully insured by the FDIC.